



GST TRACKER

Monthly Newsletter

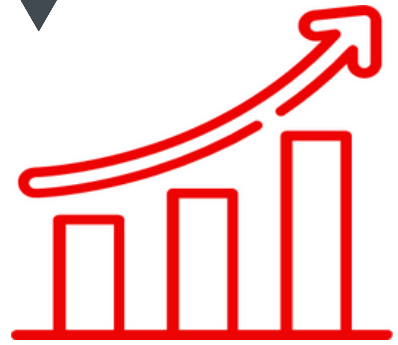
July 2025 Edition

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Case Law Corner



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The Delhi High Court dismissed the writ petition involving fraudulent ITC claims, directing the petitioner to pursue appellate remedy u/s 107 of the CGST Act.

Particulars	Details
Name of Petitioner	Banson Enterprises & Anr.
Name of Respondent	Assistant Commissioner CGST & Ors.
Authority	Delhi High Court
Date of Judgement	15 th May 2025

Brief facts of the case

The petition challenges the Order-in-Original dated 02.02.2025 based on a Show Cause Notice (SCN) dated 03.08.2024. A search was conducted, and statements were recorded including that of one Director admitting to the issuance of fake invoices during the Central Excise period. It was alleged that the Petitioner issued goods-less invoices to enable fraudulent Input Tax Credit (ITC) claims amounting to Rs. 1.85 crore.

Contention of the Petitioner

SCN was issued by unauthorized officer, thus, violates Rule 142(1)(a) of CGST Rules. No pre-consultation as required under Rule 142(1A) of CGST Rules was issued. Consolidated SCN for multiple financial years was issued and challenge to such consolidated action is pending in a separate matter (Quest Infotech case).

Contentions of the Department:

The impugned order is appealable, hence writ is not maintainable. The Petitioner's Director admitted to allegations. Natural justice was followed as the Petitioner received the SCN, filed a reply, and availed of personal hearing. Reliance must be made on SC judgments and Allahabad HC rulings emphasizing alternate remedy u/s 107 CGST Act.

Findings & Decision of the Court

The Court refused to interfere under writ jurisdiction, citing:

- No breach of fundamental rights or principles of natural justice.
- Availability of a statutory remedy (appeal) under Section 107 CGST Act.

The Court noted that the Allegations involve serious misuse of ITC, requiring fact-based adjudication, not suited for writ jurisdiction. Thus, the Petitioner was granted liberty to file appeal, and if filed with pre-deposit, the appeal shall not be dismissed on limitation.

GSTN Updates & Notifications Corner

GSTN Updates June 2025

Source: www.gst.gov.in

Date	Subject
01.06.2025	Gross and Net GST revenue collections for the month of May, 2025
07.06.2025	Advisory regarding non-editable of auto-populated liability in GSTR-3B
07.06.2025	Barring of GST Return on expiry of three years
10.06.2025	System Validation for Filing of Refund Applications on GST Portal for QRMP Taxpayers
11.06.2025	Subject : Advisory on filing of Amnesty applications under Section 128A of the CGST Act
12.06.2025	Subject: Filing of SPL-01/ SPL-02 where payment made through GSTR 3B and other cases
16.06.2025	Subject: Introduction of Enhanced Inter-operable Services Between E-Way Bill Portals
18.06.2025	Advisory to file pending returns before expiry of three years
19.06.2025	Handling of Inadvertently Rejected records on IMS

Notification/Circulars/Orders issued in the month of June 2025

Central Tax Notifications June 2025

No Central Tax Notification was issued in the month of June 2025

Central Tax (Rate) Notification June 2025

No Central Tax(Rate) Notification was issued in the month of June 2025

Integrated Tax Notification June 2025

No Integrated Tax Notification was issued in the month of June 2025

Integrated Tax (Rate) Notification June 2025

No Integrated Tax(Rate) Notification was issued in the month of June 2025

Circular June 2025

Circular No.	Date	Subject
249/06/2025	09-06-2025	Generation and quoting of Document Identification Number(DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons
250/07/2025	24-06-2025	Reviewing authority, Revisional Authority and Appellate Authority in respect of orders passed by Common Adjudicating Authority (CAA) for show cause notices issued by DGGI

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